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Fig. 1

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Fig. 2

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10	P	Q	R	S	T	U	W	X	Y	Z	AA	AB	AD	AE	AF	AG	AH	AI
2	★ purchase				(2) purchase and sales management										★ sales			
3		product code	customer code				product code	customer code			mo.	da.	product code	customer code				
4	mo.	da.					0	consumption tax	purchase	sales			carryover					
5	carryover	***	***	*****		0	1	1	2	2			carryover					
6							2		3	3								
7							3		4	4								
8							4		5	5								
9							5		6	6								
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83							79		80	80								
84							80		81	81								
85							81		82	82								
86							82		83	83								
87							83		84	84								
88							total		(1)						total		(2)	

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Fig. 3

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1AI	AM	AN	AO	AP	AQ	AR	AS	AT	AU	AV	AW	AX
2		◎				(3)			merchandise management			
3	carryover			purchase			sales		balance(merchandise profit)		inventory on book	
4	quantity	amount		(5)	quantity	amount	quantity	amount	quantity	amount	@	amount
5		consumption tax	0
6				1	(1)	(2)	(3)	(4)	(5)	(6)		(7)
7				2								
8				3								
9				4								
10				5								
11				6								
12				7								
13				8								
14				9								
15				10								
16				11								
17				12								
18				13								
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86				81								
87												
88	(8)	(9)		total	(10)	(11)	(12)	(13)	(14)	(15)		(16)



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Fig. 4

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1BA	BB	BC	BE	BF	BH	BI	BK	BL	BN	BO	BQ	BR
2			(4)		customer management							
3	supplier		(1)	(2)	distributor	(3)	distributor	(4)	distributor	(5)	distributor	(6)
4	1				85			169		253		337
5	2				86			170		254		338
6	3				87			171		255		339
7	4				88			172		256		340
8	5				89			173		257		341
9	6				90			174		258		342
10	7				91			175		259		343
11	8				92			176		260		344
12	9				93			177		261		345
13	10				94			178		262		346
14	11				95			179		263		347
15	12				96			180		264		348
16	13				97			181		265		349
17	14				98			182		266		350
18	15				99			183		267		351
19	16				100			184		268		352
20	17				101			185		269		353
21	18				102			186		270		354
22	19				103			187		271		355
23	20				104			188		272		356
24	21				105			189		273		357
25	22				106			190		274		358
26	23				107			191		275		359
27	24				108			192		276		360
28	25				109			193		277		361
29	26				110			194		278		362
30	27				111			195		279		363
31	28				112			196		280		364
32	29				113			197		281		365
33	30				114			198		282		366
34	31				115			199		283		367
35	32				116			200		284		368
36	33				117			201		285		369
37	34				118			202		286		370
38	35				119			203		287		371
39	36				120			204		288		372
40	37				121			205		289		373
41	38				122			206		290		374
42	39				123			207		291		375
43	40				124			208		292		376
44	41				125			209		293		377
45	42				126			210		294		378
46	43				127			211		295		379
47	44				128			212		296		380
48	45				129			213		297		381
49	46				130			214		298		382
50	47				131			215		299		383
51	48				132			216		300		384
52	49				133			217		301		385
53	50				134			218		302		386
54	51				135			219		303		387
55	52				136			220		304		388
56	53				137			221		305		389
57	54				138			222		306		390
58	55				139			223		307		391
59	56				140			224		308		392
60	57				141			225		309		393
61	58				142			226		310		394
62	59				143			227		311		395
63	60				144			228		312		396
64	61				145			229		313		397
65	62				146			230		314		398
66	63				147			231		315		399
67	64				148			232		316		400
68	65				149			233		317		401
69	66				150			234		318		402
70	67				151			235		319		403
71	68				152			236		320		404
72	69				153			237		321		405
73	70				154			238		322		406
74	71				155			239		323		407
75	72				156			240		324		408
76	73				157			241		325		409
77	74				158			242		326		410
78	75				159			243		327		411
79	76				160			244		328		412
80	77				161			245		329		413
81	78				162			246		330		414
82	79				163			247		331		415
83	80				164			248		332		416
84	81				165			249		333		417
85	82				166			250		334		418
86	83				167			251		335		
87	84				168			252		336		
88	total		(3)		subtotal		(4)	subtotal		(5)		(7)
											subtotal	(8)
											total	(9)

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Fig. 5

	B1	BW	BZ	CA	(5)	CT	CL	CN	CP
	balance management				expense management				
2	account receivable	1	interest	21					
3	account payable	2	transportation cost	22					
4	debt	3	newspaper	23					
5	loan	4	stationery	24					
6	owner's credit	5	communication	25					
7	deposit money	6	telephone bill	26					
8	bill receivable	7	insurance	27					
9	bill payable	8	tax	28					
10	advance	9	salary	29					
11	capital subscription	10	welfare	30					
12		11	business trip	31					
13		12	entertainment expense	32					
14		13	car	33					
15		14	oil	34					
16		15	sundry	35					
17		16	bad debt	36					
18		17	discount	37					
19		18		38					
20	balance item reserved	11~18		39					
21	expense item reserved	38~43		40					
22				41					
23				42					
24				43					
25	total balance	51	total expense	53					
26	last-term balance	52	today's balance	54					
27					61				62
28									
29									
30									
31									
32									
33									
34									
35									
36									
37									
38									
39									
40									
41									
42									
43									
44									
45									
46									
47									
48									
49									
50	data	100	A+B+C+D						
51									
52									
53									
54									
55									
56									
57	last term-end	term-end of this month	0						
58	bank	101	A						
59	post office	102	B						
60	cash	103	C						
61	checking	104	D						
62		105							
63	account receivable	106							
64	account payable	107							
65	sales	108							
66	purchase	109							
67	inventory	110							
68	expense	111							
69		112							
70		113							
71	capital	114							
72	owner's credit	115							
73	debt	116							
74	loan	117							
75	advance	118							
76	bill receivable	119							
77	bill payable	120							
78	capital asset	121							
79	capital subscription	122							
80	investment	123							
81	deposit	124							
82	allowance								
83									
84									
85									
86									
87	bill receivable accepted								
88	bill payable issued								

notice
input numeral here according to No. 8 at the time of merging (be sure to delete at the beginning of)



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Fig. 6



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Fig. 7

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DEPARTMENT DH PT DT DK DL DM DN DK DP DO DE

⑦ income tax return on blue form (taxation office: form)

profit and loss statement

	title	settled amount		title	settled amount		title	settled amount
	sales amount	1 DD5		depreciation	18 CZ13		allowance for bad debt	35 DD12
				employee benefits and welfare	19 CT46			36
	initial inventory	2 CZ7		salary and wage	20 CT45			37
	purchase	3 CZ6		interest discount	21 CX37			38
sale cost	total	4 DJ11+DJ12		land and house rents	22		total	39 DR9
	closing inventory	5 DD8		bad debt	23 CX52		wage of family employee	40
	deducted cost	6 DJ13+DJ14		discount	24 CX53		allowance for bad debt	41 CZ12
	balance	7 DJ9+DJ15			25			42
	tax and public charge	8 CT44			26			43
	packing and transportation costs	9 CT38			27			44
	water line and newspaper	10 CT39			28		total	45 DR15
expense	traveling expenses	11 CT47			29		income before deduction for blue return	46 DN25+DR13-DR19
	communication	12 CT41		car	30 CT49		deduction for blue return	47
	ad and telephone	13 CT42		oil	31 CT50			
	reception and company	14 CT48		sundry	32 CX51		income	48 DR20
	property insurance	15 CT43		total	33 *			
	repair	16		balance	34 DT16-DN24		* @SUM(DP9..DP23)+@SUM(DI17..DI26)	
	consumable and stationary	17 CT40						

* @SUM(DP9..DP23)+@SUM(DL17..DL26)

BALANCE SHEET

ASSET			liabilities		
TITLE	BEGINNING OF TERM	END OF TERM	TITLE	BEGINNING OF TERM	END OF TERM
CASH	BW60	CZ24	bill payable	BW77	DD37
CURRENT DEPOSIT	BW58+BW61	CZ22+CZ25	account payable	BW64	DD28
TIME DEPOSIT			loan	BW73	DD33
OTHER DEPOSIT	BW59	CZ23	amount outstanding		
BILL RECEIVABLE	BW76	CZ36	advance received	BW75	DD35
ACCOUNT RECEIVABLE	BW63	CZ27	deposit received	BW81	DD41
STOCKS AND BONDS			capital increase		
INVENTORY ASSET	BW67	CZ30			
ADVANCE PAYMENT					
LOAN	BW74	CZ34			
• BUILDING					
• BUILDING FACILITY					
• MACHINERY			bond special account		
• VEHICLE			allowance for bad debt	BW82	DD42
• TOOL AND INSTRUMENT FIXTURES			carry-back		-CZ43
• REAL ESTATE			carry-over		DD43
MARK - SUBTOTAL	BW78	CZ38			
CAPITAL SUBSCRIPTION	BW79	CZ39			
INVESTMENT	BW80	CZ40			
CAPITAL REDUCTION			owner's debit	-----	
			capital invested	BW71	DP55
owner's credit	-----	CZ32	income before deduction		-CZ47
total	@SUM(D135..D155)	@SUM(D135..D155)	for blue return		@SUM(DR35..DR55)

calculation of next capital invested

<u>DL56</u>	<u>capital invested</u> <u>owner's credit</u> <u>owner's debit</u>	<u>DR55</u> <u>DR54</u>
	<u>income before deduction for blue return</u>	<u>DR56</u>
	<u>capital reduction and increase</u>	<u>DR40</u>
	<u>next capital invested</u>	<u>DR63+DR65+DR67</u> <u>DR64+DR69</u>

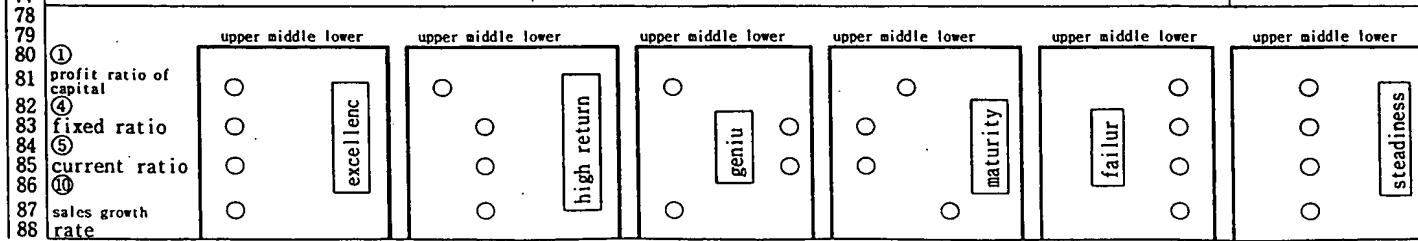


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Fig. 8

ID	DT	DU	DW	DY	DZ	EA	EC	EE	F	EG
2			(8)				business analysis			
3										
4	①	profit ratio of capital	<u>current income (yearly)</u> <u>capital</u>	upper	middle	lower	DR56 DR55			summary
5	2	assessed percentage of classification of assets to total assets	<u>capital asset</u> <u>total capital</u>	8	5	3	DL51 DR57			◆ This table reveals cumulative numerals. not yearly ones.
6	3	net worth ratio	<u>net worth</u> <u>total capital</u>	20	40	90	DD31+DD42 EC8			
7	4	fixed assets ratio	<u>capital asset</u> <u>net worth</u>	80	35	20	EC7 EC10			◆ Therefore, it is proper to see at the end of the year.
8	5	liquid ratio	<u>floating asset</u> <u>floating debt</u>	50	180	250	@SUM(DL35..DL44) DR57-DR55			
9	6	ratio of operating profit to net sales	<u>operating profit</u> <u>net sales</u>	200	70	40	DI16 DJ9			◆ The ratio criteria are not absolute. Set your criteria.
10	7	ratio of declared profit to net sales	<u>declared profit</u> <u>net sales</u>	7	5	3	DR23 DJ9			
11	8	ratio of current income to net sales	<u>current income</u> <u>net sales</u>	6	4	2	DR23 DJ9			
12	9	turnover of total capital	<u>net sales (yearly)</u> <u>total capital</u>	4	2	1	DJ9 DR57			
13	10	sales growth rate	<u>current net sales</u> <u>previous net sales</u>	2.5	1.8	1.2	DI9 additional entry			
14				1.05	1	0.8				





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Fig. 9(a)

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A circular stamp with a double-line border. The outer ring contains the text "U. S. PATENT & TRADEMARK OFFICE" in a clockwise direction. The inner circle contains the date "MAR 31 2003" at the top and "U. S. PATENT & TRADEMARK OFFICE" at the bottom.

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Fig. 9(b)

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Fig. 10

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Fig. 11

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2	AM	AN	AO	AP	AQ	AR	AS	AT	AU	AV	AW	AX
3	carryover				(3)				merchandise management			
4	quantity	amount			quantity	amount	quantity	amount	balance(merchandise profit)	inventory on book		
5	0	0	consumption tax	0	0	90,000	0	1,000,000	0	910,000	(w)	amount
6	20,000	10,000,000	notebook	1	2,000	1,000,000	0	0	22,000	-11,000,000	500	· · ·
7	20,000	4,000,000	ruler	2	4,000	800,000	0	0	24,000	-4,800,000	200	11,000,000
8	75,000	6,000,000	ball-point pen	3	0	0	50,000	5,000,000	25,000	-1,000,000	80	4,800,000
9	50,000	20,000,000	paper holder	4	0	0	30,000	15,000,000	20,000	-5,000,000	400	2,000,000
10				5	0	0	0	0			90	8,000,000
11				6	0	0	0	0			65	
12				7	0	0	0	0			3	
13				8	0	0	0	0			36	
14				9	0	0	0	0			15	
15				10	0	0	0	0			60	
16				11	0	0	0	0			21	
17				12	0	0	0	0			80	
18				13	0	0	0	0			30	
19				14	0	0	0	0			170	
20				15	0	0	0	0				
21				16	0	0	0	0				
22				17	0	0	0	0			30	
23				18	0	0	0	0			40	
24				19	0	0	0	0			50	
25				20	0	0	0	0			20	
26				21	0	0	0	0			40	
27				22	0	0	0	0				
28				23	0	0	0	0			1.6	
29				24	0	0	0	0			3	
30				25	0	0	0	0			3.6	
31				26	0	0	0	0			4.3	
32				27	0	0	0	0			4.6	
33				28	0	0	0	0			4.6	
34				29	0	0	0	0			4.95	
35				30	0	0	0	0			2.5	
36				31	0	0	0	0			4.5	
37				32	0	0	0	0				
38				33	0	0	0	0			4.4	
39				34	0	0	0	0			2.15	
40				35	0	0	0	0			1.1	
41				36	0	0	0	0			5.9	
42				37	0	0	0	0			4.7	
43				38	0	0	0	0			12	
44				39	0	0	0	0			1.2	
45				40	0	0	0	0			180	
46				41	0	0	0	0			180	
47				42	0	0	0	0			150	
48				43	0	0	0	0			600	
49				44	0	0	0	0			750	
50				45	0	0	0	0			750	
51				46	0	0	0	0			32	
52				47	0	0	0	0			31	
53				48	0	0	0	0			31	
54				49	0	0	0	0			1.7	
55				50	0	0	0	0			3	
56				51	0	0	0	0			6.5	
57				52	0	0	0	0			270	
58				53	0	0	0	0			300	
59				54	0	0	0	0			300	
60				55	0	0	0	0			15	
61				56	0	0	0	0			10	
62				57	0	0	0	0			10	
63				58	0	0	0	0			2.7	
64				59	0	0	0	0			4.8	
65				60	0	0	0	0			4.8	
66				61	0	0	0	0			60	
67				62	0	0	0	0			150	
68				63	0	0	0	0				
69				64	0	0	0	0				
70				65	0	0	0	0				
71				66	0	0	0	0				
72				67	0	0	0	0				
73				68	0	0	0	0				
74				69	0	0	0	0				
75				70	0	0	0	0				
76				71	0	0	0	0				
77				72	0	0	0	0				
78				73	0	0	0	0				
79				74	0	0	0	0				
80				75	0	0	0	0				
81				76	0	0	0	0				
82				77	0	0	0	0				
83				78	0	0	0	0				
84				79	0	0	0	0				
85				80	0	0	0	0				
86				81	0	0	0	0				
87												
88	165,000	40,000,000		total	6,000	1,890,000	80,000	21,000,000	91,000	-20,890,000		25,800,000

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Fig. 12

IBA	BB	BC	BE	BF	BH	BI	BK	BL	BN	BO	BQ	BR
2			(4)		customer management							
3	supplier		distributor		distributor		distributor		distributor		distributor	
4	1	0	1	0	85	0	169	0	253	0	337	0
5	2	1050000	2	0	86	0	170	0	254	0	338	0
6	3	840000	3	0	87	0	171	0	255	0	339	0
7	4	0	4	0	88	0	172	0	256	0	340	0
8	5	0	5	5250000	89	0	173	0	257	0	341	0
9	6	0	6	0	90	0	174	0	258	0	342	0
10	7	0	7	15750000	91	0	175	0	259	0	343	0
11	8	0	8	0	92	0	176	0	260	0	344	0
12	9	0	9	0	93	0	177	0	261	0	345	0
13	10	0	10	0	94	0	178	0	262	0	346	0
14	11	0	11	0	95	0	179	0	263	0	347	0
15	12	0	12	0	96	0	180	0	264	0	348	0
16	13	0	13	0	97	0	181	0	265	0	349	0
17	14	0	14	0	98	0	182	0	266	0	350	0
18	15	0	15	0	99	0	183	0	267	0	351	0
19	16	0	16	0	100	0	184	0	268	0	352	0
20	17	0	17	0	101	0	185	0	269	0	353	0
21	18	0	18	0	102	0	186	0	270	0	354	0
22	19	0	19	0	103	0	187	0	271	0	355	0
23	20	0	20	0	104	0	188	0	272	0	356	0
24	21	0	21	0	105	0	189	0	273	0	357	0
25	22	0	22	0	106	0	190	0	274	0	358	0
26	23	0	23	0	107	0	191	0	275	0	359	0
27	24	0	24	0	108	0	192	0	276	0	360	0
28	25	0	25	0	109	0	193	0	277	0	361	0
29	26	0	26	0	110	0	194	0	278	0	362	0
30	27	0	27	0	111	0	195	0	279	0	363	0
31	28	0	28	0	112	0	196	0	280	0	364	0
32	29	0	29	0	113	0	197	0	281	0	365	0
33	30	0	30	0	114	0	198	0	282	0	366	0
34	31	0	31	0	115	0	199	0	283	0	367	0
35	32	0	32	0	116	0	200	0	284	0	368	0
36	33	0	33	0	117	0	201	0	285	0	369	0
37	34	0	34	0	118	0	202	0	286	0	370	0
38	35	0	35	0	119	0	203	0	287	0	371	0
39	36	0	36	0	120	0	204	0	288	0	372	0
40	37	0	37	0	121	0	205	0	289	0	373	0
41	38	0	38	0	122	0	206	0	290	0	374	0
42	39	0	39	0	123	0	207	0	291	0	375	0
43	40	0	40	0	124	0	208	0	292	0	376	0
44	41	0	41	0	125	0	209	0	293	0	377	0
45	42	0	42	0	126	0	210	0	294	0	378	0
46	43	0	43	0	127	0	211	0	295	0	379	0
47	44	0	44	0	128	0	212	0	296	0	380	0
48	45	0	45	0	129	0	213	0	297	0	381	0
49	46	0	46	0	130	0	214	0	298	0	382	0
50	47	0	47	0	131	0	215	0	299	0	383	0
51	48	0	48	0	132	0	216	0	300	0	384	0
52	49	0	49	0	133	0	217	0	301	0	385	0
53	50	0	50	0	134	0	218	0	302	0	386	0
54	51	0	51	0	135	0	219	0	303	0	387	0
55	52	0	52	0	136	0	220	0	304	0	388	0
56	53	0	53	0	137	0	221	0	305	0	389	0
57	54	0	54	0	138	0	222	0	306	0	390	0
58	55	0	55	0	139	0	223	0	307	0	391	0
59	56	0	56	0	140	0	224	0	308	0	392	0
60	57	0	57	0	141	0	225	0	309	0	393	0
61	58	0	58	0	142	0	226	0	310	0	394	0
62	59	0	59	0	143	0	227	0	311	0	395	0
63	60	0	60	0	144	0	228	0	312	0	396	0
64	61	0	61	0	145	0	229	0	313	0	397	0
65	62	0	62	0	146	0	230	0	314	0	398	0
66	63	0	63	0	147	0	231	0	315	0	399	0
67	64	0	64	0	148	0	232	0	316	0	400	0
68	65	0	65	0	149	0	233	0	317	0	401	0
69	66	0	66	0	150	0	234	0	318	0	402	0
70	67	0	67	0	151	0	235	0	319	0	403	0
71	68	0	68	0	152	0	236	0	320	0	404	0
72	69	0	69	0	153	0	237	0	321	0	405	0
73	70	0	70	0	154	0	238	0	322	0	406	0
74	71	0	71	0	155	0	239	0	323	0	407	0
75	72	0	72	0	156	0	240	0	324	0	408	0
76	73	0	73	0	157	0	241	0	325	0	409	0
77	74	0	74	0	158	0	242	0	326	0	410	0
78	75	0	75	0	159	0	243	0	327	0	411	0
79	76	0	76	0	160	0	244	0	328	0	412	0
80	77	0	77	0	161	0	245	0	329	0	413	0
81	78	0	78	0	162	0	246	0	330	0	414	0
82	79	0	79	0	163	0	247	0	331	0	415	0
83	80	0	80	0	164	0	248	0	332	0	416	0
84	81	0	81	0	165	0	249	0	333	0	417	0
85	82	0	82	0	166	0	250	0	334	0	418	0
86	83	0	83	0	167	0	251	0	335	0		
87	84	0	84	0	168	0	252	0	336	0	(5)total	0
88	total	1890000	①total	21000000	②total	0	③total	0	④total	0	total	21000000

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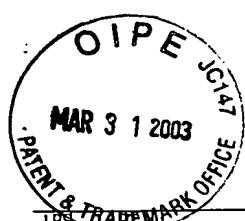


Fig. 13

	BW	BZ	CA	CI	CL	CN	CP
	balance management expense management			(5)	bill management		
2							
3							
4							
5	account receivable	5,000,000	interest	0			
6	account payable	-2,000,000	ion cost	0			
7	debt	1,500,000	newspaper	0			
8	loan	-1,300,000	stationery	0			
9	owner's credit	0	communicatio	0			
10	deposit money	0	bill	0			
11	bill receivable	0	insurance	0			
12	bill payable	0	tax	0			
13	advance	0	salary	0			
14	capital subscription	0	welfare	0			
15		0	business tri	-150,000			
16		0	entertainment	-200,000			
17		0	expense				
18		0	car	0			
19		0	oil	0			
20		0	sundry	0			
21		0	bad debt	0			
22		0	discount	0			
23		0		0			
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
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43							
44							
45							
46							
47							
48							
49							
50	total balance	3,200,000	total expense	-350,000			
51	last-term balance	56,000,000	today's balance	58,850,000			
52							
53							
54							
55							
56							
57		last term-end			term-end of this month		
58	bank	○ 1,000,000			6,000,000	A	
59	post office	○ 5,000,000			3,000,000	B	
60	cash	○ 30,000,000			28,350,000	C	
61	checking	○ 20,000,000			21,500,000	D	
62							
63	account receivable	○ 50,000,000			63,500,000		
64	account payable	○ 20,000,000			16,890,000		
65	sales				21,000,000		
66	purchase				1,890,000		
67	inventory	○ 40,000,000			25,800,000		
68	expense				350,000		
69							
70							
71	capital	○ 148,000,000			148,000,000		
72	owner's credit				0		
73	debt	○ 15,000,000			16,500,000		
74	loan	○ 13,000,000			14,300,000		
75	advance	○			0		
76	bill receivable	○			2,500,000		
77	bill payable	○			3,000,000		
78	capital asset	○ 24,000,000			24,000,000		
79	subscription	○			0		
80	investment	○			0		
81	deposit	○			0		
82	allowance	○					
83							
84							
85							
86							
87	bill receivable accepted				2,500,000		
88	bill payable issued				3,000,000		

notice

input numeral here according to No. 8 at
the time of merging (be sure to delete at
the beginning of)

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Fig. 14

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CR	CT	CW	CX	CZ	DB	DD
(6) trial balance				profit and loss statement		
6,000,000	bank			sales		21,000,000
3,000,000	postal transfer			purchase		
28,350,000	cash			initial		
21,500,000	checking			inventory		25,800,000
63,500,000	account receivable					
	account payable	16,890,000				
				150,000	expense	
				0	carryover	allowance
				0	depreciation	refund
						0
	merchandise profit	-20,890,000			profit and loss	-4,760,000
350,000	expense			42,040,000	total	42,040,000
	capital	148,000,000				
0	owner's credit					
	debt	16,500,000				
14,300,000	loan					
	advance	0				
2,500,000	bill receivable					
	bill payable	3,000,000				
24,000,000	capital asset					
0	capital subscription					
0	investment					
	deposit money	0				
	allowance	0				
163,500,000	total	163,500,000				
work sheet						
interest	0			6,000,000	bank	
transportation cost	0			3,000,000	postal transfer	
newspaper	0			28,350,000	cash	
stationary	0			21,500,000	checking	
communication	0			63,500,000	account receivable	
telephone bill	0				account payable	16,890,000
insurance	0				inventory	
tax	0			25,800,000	capital	148,000,000
salary	0			200,000	owner's credit	
welfare	0			14,300,000	debt	16,500,000
business trip	150,000			2,500,000	loan	
entertainment expense	200,000	-200,000	0	bill receivable	advance	0
car	0			bill payable	bill payable	3,000,000
oil	0			24,000,000	capital asset	
sundry	0			0	capital subscription	
bad debt	0			0	investment	
discount	0			0	deposit money	0
				0	allowance	0
				0	refund	allowance
total	350,000		150,000	-4,760,000	carryover	0
account payable	16,890,000		16,890,000	profit and loss		
account receivable	63,500,000		63,500,000	184,390,000	total	184,390,000
owner's credit	0	200,000	200,000	profit and loss disposition		
debt	16,500,000		16,500,000	200,000	capital	148,000,000
loan	14,300,000		14,300,000	owner's credit		
capital asset	24,000,000		24,000,000	deposit money		0
deposit money	0		0	-4,760,000	profit and loss	
allowance/last term	0		0			
allowance/this term	0		0			
depreciation	0		0			
capital	148,000,000		148,000,000		next term capital	152,560,000

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Fig. 15

GROUP 3600

IDF	DG	DH	DI	DJ	DK	DL	DM	DN	DX	DP	DQ	DR
⑦ income tax return on blue form (taxation office: form)												
profit and loss statement												



Fig. 16

1D9	DT	DU	DW	(8)	DY	DZ	EA	EC	EE	EF	EG
2											
3											
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7											
8											
9											
10											
11											
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77											
78											
79											
80											
81	①	profit ratio of capital	upper middle lower								
82	④	fixed ratio	○	○	○	○	○	○	○	○	○
83	⑤	current ratio	○	○	○	○	○	○	○	○	○
84	⑩	sales growth rate	○	○	○	○	○	○	○	○	○
85											
86											
87											
88											

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